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GOVERNMENT OF THE PUNJAB LAW AND PARLIAMENTARY AFFAIRS DEPARTMENT

NOTIFICATION (48 of 2025)

06 MARCH 2025

Notification No.147-2025/233-RS (II), dated 05.03.2025 issued by the Revenue Department, is hereby published in the Punjab Gazette (Extraordinary) for general information:

**"GOVERNMENT OF THE PUNJAB
REVENUE DEPARTMENT**
Lahore, dated 5th March, 2025

NOTIFICATION

No.147-2025/233-RS(II). In exercise of powers conferred under section 11 of the Punjab Agricultural Income Tax Act 1997 (*I of 1997*), Governor of the Punjab is pleased to make the following amendments in the Punjab Agricultural Income Tax Rules 1997, with immediate effect:

AMENDMENTS

In the Punjab Agricultural Income Tax Rules 1997:

1. In rule 2, in sub-rule (1), in clause (b), at the end, the word "and" shall be omitted and thereafter, the following shall be inserted:

"(bb) "Schedule" means the schedule appended to these rules; and".

2. Rule 3 shall be renumbered as "3-A" and before rule 3-A, so renumbered, the following shall be inserted:

"3. Rate of tax on the basis of cultivated area.-
Subject to provisions of the Act, tax shall be levied, assessed and collected each year from the taxpayer on such rates as provided in the Schedule on the basis of cultivated area.".

3. In rule 4:

- (a) in sub-rule (2), in clause (vi), for the figure "3", the figure "3-A" shall be substituted; and
- (b) in sub-rule (3), in clauses (i) and (vi), for the figure "3", the figure "3-A" shall be substituted.

4. Before the existing Forms, the following shall be inserted:

"SCHEDULE

(see rule 3)

**RATE OF TAX (PER ACRE) ON CULTIVATED LAND
DURING A TAX YEAR**

(A) Slab of total cultivated land, computed Rate of tax per acre as irrigated land, by treating one acre of irrigated land as equal to two acre of unirrigated land other than mature orchards.		Rate of Tax per acre
(i)	Not exceeding 12½ acres	Nil.
(ii)	Exceeding 12½ acres but not exceeding 25 acres	Rs. 300/-
(iii)	Exceeding 25 acres but not exceeding 50 acres	Rs. 400/-
(iv)	Exceeding 50 acres	Rs. 500/-
(B) Mature orchards		
(i)	Irrigated	Rs. 600/-
(ii)	Unirrigated	Rs.300/-".

5. In Forms A.I.T. 1, 1-A, 2, 3 and 4, in the headings, for the figure "3", the figure "3-A" shall be substituted.

**SENIOR MEMBER, BOARD OF REVENUE/
SECRETARY TO GOVERNMENT OF THE PUNJAB
REVENUE DEPARTMENT"**

**(MUHAMMAD ASIF BALAL LODHI)
SECRETARY**

Government of the Punjab
Law and Parliamentary Affairs Department